

MISSOURI MOTOR FUEL TAX APPLICATION AND INSTRUCTIONS



MISSOURI DEPARTMENT OF REVENUE



MISSOURI DEPARTMENT OF REVENUE
CUSTOMER SERVICES DIVISION
P.O. BOX 300, JEFFERSON CITY, MO 65105-0300
(573) 751-2611 TDD 1-800-735-2966
**MISSOURI MOTOR FUEL TAX LICENSE
APPLICATION**

FORM
795
(REV. 11-2005)

DOR USE ONLY — LICENSE NUMBERS

SUPPLIER/PERMISSIVE SUPPLIER _____
DISTRIBUTOR _____
TRANSPORTER _____
TERMINAL OPERATOR _____
ELIGIBLE PURCHASER ☐ YES ☐ NO

☐ NEW APPLICATION ☐ CHANGE ☐ REINSTATEMENT LIST LICENSE NUMBER IF MAKING A CHANGE
OR REQUESTING REINSTATEMENT: _____

SECTION 1 — BUSINESS NAME AND LOCATION

MITS NO.	IRS 637 NUMBER	FEIN NO.	DO YOU HAVE INTERNET ACCESS? <input type="checkbox"/> YES <input type="checkbox"/> NO	
BUSINESS NAME			INTERNET SITE ADDRESS (WEB PAGE)	
DBA NAME			E-MAIL ADDRESS	
PHYSICAL LOCATION OF BUSINESS		CITY, STATE, ZIP CODE	COUNTY	FAX
BUSINESS MAILING ADDRESS		CITY, STATE, ZIP CODE	COUNTY	TELEPHONE
BOOKS AND RECORDS ADDRESS		CITY, STATE, ZIP CODE	COUNTY	NAME OF CONTACT PERSON

HOW DO YOU WANT TO RECEIVE REPORTING FORMS AND UPDATES? ☐ I will download from the Internet.
(CHECK ONE) ☐ Please mail forms on a yearly basis. ☐ I would like an e-mail reminder when reports are due.

SECTION 2 — CONTACT PERSONS

Companies that use accounting firms to file applications, bonds or reports must submit an original Power of Attorney for that person before we may release information to the accounting firm. If someone other than an officer of the company signs the application or bond form, a Power of Attorney must be provided for that person. If you complete your applications and reports within your company, please indicate the contact person responsible for each activity.

CONTACT PERSON FOR REGISTRATION	TELEPHONE NUMBER	E-MAIL ADDRESS:
CONTACT PERSON REPORTING	TELEPHONE NUMBER	E-MAIL ADDRESS:

SECTION 3 — TYPE OF ACTIVITY — CHECK ALL THAT APPLY

☐ SUPPLIER/POSITION HOLDER IN A MISSOURI TERMINAL (OWNS PRODUCT IN THE TERMINAL FOR SALE OR EXCHANGE)
☐ EXPORT FUEL FROM MISSOURI LIST STATE(S) AND LICENSE NUMBER(S) _____
☐ PARTICIPATE IN EXCHANGES LIST EXCHANGE PARTNERS _____
COMPLETE SECTIONS 1 THROUGH 16 EFFECTIVE DATE FOR LICENSE _____

☐ PERMISSIVE SUPPLIER/POSITION HOLDER IN AN OUT-OF-STATE TERMINAL (OUT-OF-STATE SUPPLIER THAT ELECTS TO HAVE A SUPPLIER'S LICENSE)
COMPLETE SECTIONS 1 THROUGH 13, 15 AND 16 EFFECTIVE DATE FOR LICENSE _____

☐ TERMINAL OPERATOR/OPERATING A MISSOURI TERMINAL (OWNS, OPERATES OR CONTROLS A TERMINAL)
TYPE OF TERMINAL ☐ BARGE ☐ PIPELINE
DO YOU COMMINGLE PRODUCTS WITH THOSE OF ANY OTHER COMPANY? ☐ YES ☐ NO IF YES, LIST COMPANY NAME(S) _____
COMPLETE SECTIONS 1 THROUGH 9, 12, 15 AND 16 EFFECTIVE DATE FOR LICENSE _____

☐ DISTRIBUTOR (IMPORTS, EXPORTS OR BLENDS MOTOR FUEL AND MAY QUALIFY AS AN ELIGIBLE PURCHASER AUTHORIZED TO PURCHASE ON A TAX DEFERRED BASIS)
IMPORTS — LIST NAME OF STATE(S) AND LICENSE NUMBER(S) _____
EXPORTS — LIST NAME OF STATE(S) AND LICENSE NUMBER(S) _____
BLENDS — LIST TYPES OF FUELS BLENDED _____
☐ MY COMPANY WISHES TO QUALIFY FOR "ELIGIBLE PURCHASER" STATUS AS PROVIDED FOR UNDER SECTION 142.848, RSMo, TO PURCHASE FUEL ON A TAX DEFERRED BASIS.
COMPLETE SECTIONS 1 THROUGH 11 AND 14 THROUGH 16 EFFECTIVE DATE FOR LICENSE _____

☐ TRANSPORTER (OPERATES A PIPELINE, BARGE, RAILROAD OR TRANSPORT TRUCK TRANSPORTING FUEL IN MISSOURI)
DO YOU TRANSPORT FUEL FOR HIRE IN MISSOURI? YES ☐ NO ☐
COMPLETE SECTIONS 1 THROUGH 11, 15 AND 16 EFFECTIVE DATE FOR LICENSE _____

SECTION 4 — TYPE OF PRODUCT — CHECK ALL THAT APPLY

☐ GASOLINE ☐ GASOHOL ☐ ALCOHOL ☐ AVIATION GASOLINE ☐ JET FUEL ☐ UNDYED DIESEL FUEL ☐ DYED DIESEL FUEL ☐ UNDYED KEROSENE
☐ DYED KEROSENE ☐ ETHANOL ☐ BIODIESEL ☐ OTHER _____

SECTION 5 — TYPE OF OWNERSHIP

<input type="checkbox"/> SOLE PROPRIETOR	<input type="checkbox"/> CORPORATION NO. _____	<input type="checkbox"/> LIMITED PARTNERSHIP NO. _____
<input type="checkbox"/> PARTNERSHIP	STATE OF INCORPORATION _____	<input type="checkbox"/> LIMITED LIABILITY LIMITED PARTNERSHIP NO. _____
<input type="checkbox"/> GOVERNMENT	DATE REGISTERED IN MISSOURI _____	<input type="checkbox"/> LIMITED LIABILITY PARTNERSHIP NO. _____
<input type="checkbox"/> TRUST	FICTITIOUS NAME NO. _____	<input type="checkbox"/> LIMITED LIABILITY COMPANY NO. _____

SECTION 6 — OWNERSHIP INFORMATION – PROVIDE INFORMATION FOR SOLE PROPRIETOR, ALL PARTNERS, ALL MEMBERS OF ANY PARTNERSHIPS OR PRINCIPAL OFFICERS OF ANY LLC OR CORPORATION

NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NO	EFFECTIVE DATE	BIRTHDATE
HOME ADDRESS	CITY, STATE, ZIP		ENDING DATE	COUNTY
NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NO	EFFECTIVE DATE	BIRTHDATE
HOME ADDRESS	CITY, STATE, ZIP		ENDING DATE	COUNTY
NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NO	EFFECTIVE DATE	BIRTHDATE
HOME ADDRESS	CITY, STATE, ZIP		ENDING DATE	COUNTY
NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NO	EFFECTIVE DATE	BIRTHDATE
HOME ADDRESS	CITY, STATE, ZIP		ENDING DATE	COUNTY

SECTION 7 — PREVIOUS OWNERSHIP INFORMATION (COMPLETE ONLY IF YOU PURCHASED AN EXISTING BUSINESS)

NAME OF PREVIOUS OWNER OF BUSINESS	BUSINESS NAME
DATE BUSINESS CLOSED OR CHANGED OWNERSHIP (MONTH/YEAR)	LICENSE NUMBER(S)

SECTION 8 — NAMES OF ANY PERSONS ASSOCIATED WITH THIS COMPANY WHO PRESENTLY OR PREVIOUSLY OWNED, OPERATED OR MANAGED ANOTHER MOTOR FUEL COMPANY (ATTACH ADDITIONAL SHEET IF NEEDED)

COMPANY NAME	NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NO.	BIRTHDATE
HOME ADDRESS	CITY	STATE	ZIP CODE	LICENSE NUMBER(S)
COMPANY NAME	NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NO.	BIRTHDATE
HOME ADDRESS	CITY	STATE	ZIP CODE	LICENSE NUMBER(S)
COMPANY NAME	NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NO.	BIRTHDATE
HOME ADDRESS	CITY	STATE	ZIP CODE	LICENSE NUMBER(S)

SECTION 9 — FUEL SUPPLIERS/CUSTOMERS/POSITION HOLDERS (ATTACH LIST IF NECESSARY)

SUPPLIERS — List from whom you purchase fuel; **DISTRIBUTORS**—List your suppliers; **TRANSPORTERS**—List those for whom you contract to haul fuel; **TERMINAL OPERATORS**—List all position holders in your terminal.

ACTIVITY TYPE	NAME OF SUPPLIER/CUSTOMERS	PHONE NUMBER	FEDERAL I.D. NUMBER	LICENSE NUMBER	PRODUCT TYPE	TERMINAL NUMBER WHERE PRODUCT IS RECEIVED	HOW PRODUCT IS RECEIVED

SECTION 10 — LIST ALL COMMON CARRIERS YOU HIRE TO TRANSPORT FUEL

TRANSPORTER NAME	PHONE NUMBER	FEDERAL I.D. NUMBER	LICENSE NUMBER	MODE

☐ OTHER _____

IF YOU WISH TO OBTAIN TANK WAGON PERMITS FOR ANY VEHICLES LISTED BELOW, PLEASE INDICATE BY PLACING A CHECK MARK IN THE LAST COLUMN.

[illegible]

TERMINAL OPERATORS LIST IN-STATE TERMINALS; SUPPLIERS LIST IN-STATE TERMINALS; PERMISSIVE SUPPLIERS LIST OUT-OF-STATE TERMINAL INFORMATION

1. TERMINAL STREET ADDRESS	TERMINAL CODE T - -	CITY	STATE	ZIP CODE
2. TERMINAL STREET ADDRESS	TERMINAL CODE T - -	CITY	STATE	ZIP CODE
3. TERMINAL STREET ADDRESS	TERMINAL CODE T - -	CITY	STATE	ZIP CODE
4. TERMINAL STREET ADDRESS	TERMINAL CODE T - -	CITY	STATE	ZIP CODE
5. TERMINAL STREET ADDRESS	TERMINAL CODE T - -	CITY	STATE	ZIP CODE
6. TERMINAL STREET ADDRESS	TERMINAL CODE T - -	CITY	STATE	ZIP CODE
7. TERMINAL STREET ADDRESS	TERMINAL CODE T - -	CITY	STATE	ZIP CODE

THIS NOTICE OF ELECTION PROVIDES FOR THE PRECOLLECTION OF THE MISSOURI MOTOR FUEL TAX ON ALL REMOVALS FROM ALL OUT-OF-STATE TERMINALS LISTED ABOVE WHERE SUPPLIERS OR PERMISSIVE SUPPLIERS ARE POSITION HOLDERS.

We further agree to waive any defense that the State of Missouri lacks jurisdiction to require collection on all out-of-state sales by such person as to which the person had knowledge that the shipments were destined for Missouri and that Missouri imposes the requirements under its general police powers to regulate the movement of motor fuels.

SIGNATURE OF OWNER, PARTNER, OR AUTHORIZED OFFICER	NAME OF PERSON SIGNING (PRINT OR TYPE NAME)	DATE

SECTION 14 — MISSOURI STORAGE TANK INFORMATION (ATTACH LIST IF NECESSARY)

LIST STORAGE TANK INFORMATION BY PRODUCT TYPE, CITY OR TOWN LOCATION, TOTAL TANK CAPACITY PER CITY OR TOWN AND THE COUNTY.

PRODUCT TYPES

GASOLINE ALCOHOL GASOHOL AVIATION GAS UNDYED DIESEL DYED DIESEL UNDYED KEROSENE DYED KEROSENE JET FUEL OTHER (LIST)

PRODUCT TYPE	CITY OR TOWN	TOTAL TANK CAPACITY	COUNTY

SECTION 15 — BOND INFORMATION

ESTIMATED NUMBER OF GALLONS OF FUEL HANDLED PER MONTH PER ACTIVITY TYPE:

ACTIVITY TYPE	LIST GALLONS HANDLED BY PRODUCT TYPES AS GROUPED BELOW				
SUPPLIER/PERMISSIVE SUPPLIER	GAS, GASOHOL	DIESEL, DYED DIESEL KEROSENE	AV GAS	JET FUEL	ALCOHOL
TERMINAL OPERATOR	GAS, GASOHOL	DIESEL, DYED DIESEL KEROSENE	AV GAS	JET FUEL	ALCOHOL
DISTRIBUTOR	GAS, GASOHOL	DIESEL, DYED DIESEL KEROSENE	AV GAS	JET FUEL	ALCOHOL
TRANSPORTER	GAS, GASOHOL	DIESEL, DYED DIESEL KEROSENE	AV GAS	JET FUEL	ALCOHOL

☐ SUPPLIER/PERMISSIVE SUPPLIER BOND - 3X MONTHLY LIABILITY BASED ON NUMBER OF GALLONS HANDLED (MINIMUM \$100,000 - MAXIMUM \$2,000,000)☐ SURETY BOND☐ CERTIFICATE OF DEPOSIT☐ LETTER OF CREDIT☐ CASH BOND☐ *PROOF OF FINANCIAL RESPONSIBILITY

NAME & ADDRESS OF INSURANCE

COMPANY OR BANKING INSTITUTION

BONDING INSTRUMENT NUMBER

BOND AMOUNT

DATE ISSUED

☐ *PROOF OF FINANCIAL RESPONSIBILITY MAY BE PROVIDED FOR THE ENTIRE BOND, 1/2 OF THE REQUIRED BOND OR 1/4 OF THE REQUIRED BOND (SUBMIT ANNUAL FINANCIAL REPORT)

1. \$5,000,000 NET WORTH IN LIEU OF TOTAL BOND AMOUNT REQUIRED

2. \$2,500,000 NET WORTH IN LIEU OF 1/2 OF BOND AMOUNT REQUIRED

3. \$1,250,000 NET WORTH IN LIEU OF 1/4 OF BOND AMOUNT REQUIRED

NET WORTH IS CALCULATED ON A COMPANY, NOT INDIVIDUAL STATE BASIS

☐ TERMINAL OPERATOR BOND - 3X MONTHLY LIABILITY BASED ON NUMBER OF GALLONS HANDLED (MAXIMUM OF \$500,000)☐ SURETY BOND☐ CERTIFICATE OF DEPOSIT☐ LETTER OF CREDIT☐ CASH BOND

NAME & ADDRESS OF INSURANCE

COMPANY OR BANKING INSTITUTION

BONDING INSTRUMENT NUMBER

BOND AMOUNT

DATE ISSUED

☐ DISTRIBUTOR BOND - 3X MONTHLY LIABILITY BASED ON NUMBER OF GALLONS HANDLED (MAXIMUM OF \$150,000 FOR GAS, \$150,000 FOR DIESEL FUEL SEPARATELY)☐ SURETY BOND☐ CERTIFICATE OF DEPOSIT☐ LETTER OF CREDIT☐ CASH BOND☐ ***POOL BOND

NAME & ADDRESS OF INSURANCE

COMPANY OR BANKING INSTITUTION

BONDING INSTRUMENT NUMBER

BOND AMOUNT

DATE ISSUED

☐ *** POOL BOND— DISTRIBUTORS THAT WERE LICENSED PRIOR TO JANUARY 1, 1999 AND WERE NOT REQUIRED TO PROVIDE A BOND UNDER THE PREVIOUS LAW OR DISTRIBUTORS LICENSED AFTER JANUARY 1, 1999 WITH THREE (3) CONSECUTIVE YEARS OF SATISFACTORY TAX COMPLIANCE, AS DETERMINED BY THE DIRECTOR, MAY ELECT TO PARTICIPATE IN THE POOL BOND. THE CURRENT POOL BOND RATE IS .000425 PER GALLON BASED ON ALL GALLONS PURCHASED IN MISSOURI OR ON ALL GALLONS IMPORTED INTO MISSOURI.☐ TRANSPORTER BOND - 3X MONTHLY LIABILITY BASED ON NUMBER OF GALLONS HANDLED (MAXIMUM OF \$100,000)☐ SURETY BOND☐ CERTIFICATE OF DEPOSIT☐ LETTER OF CREDIT☐ CASH BOND

NAME & ADDRESS OF INSURANCE

COMPANY OR BANKING INSTITUTION

BONDING INSTRUMENT NUMBER

BOND AMOUNT

DATE ISSUED

SECTION 16 — SIGNATURE

Under the penalty of perjury, I hereby certify that information contained herein is true, complete and correct. If indicated in Section 3, I hereby elect to obtain "eligible purchaser" status.

COMPANY NAME

SIGNATURE OF OWNER, PARTNER OR AUTHORIZED OFFICER

PRINT NAME OF PERSON SIGNING THE APPLICATION

DATE

FORM 795, MISSOURI MOTOR FUEL TAX LICENSE APPLICATION

Do not write in the shaded block. It is for department use only.

Type of Application

Place a check mark in the appropriate box. If you already have a Missouri fuel tax number and wish to make changes or have your license reinstated, please provide license number in the space provided.

MITS No. (Missouri Tax I.D. Number)

If you have an 8-digit Missouri Tax I.D. Number (MITS Number), enter that number in the space provided, **otherwise leave blank**.

IRS 637 Number (Number issued by IRS for various excise tax activities)

If you have an IRS 637 Number, enter that number in the space provided. If you do not have an IRS 637 number, leave blank.

FEIN

Enter the Federal Employer Identification Number issued to your company by the Federal Government. If you do not have a FEIN number, leave blank.

Section 1 — Business Name and Location

Enter your business name, DBA, physical location of business, mailing address, address where books and records are kept, county, fax number, telephone number, if you have internet access and/or a web page, your email address and the name of a contact person for questions concerning the application. Please indicate how you would like to receive reports and updates. Check the corresponding box if you would like to download forms from the internet, if you wish to have paper copies sent to you or if you would like an e-mail reminder each month when reports are due.

Section 2 — Contact Persons

Companies that use accounting firms to file applications, bonds or reports must submit an original Power of Attorney for that person before we release information to the accounting firm. If someone other than an officer of the company signs the applications or bond form, a Power of Attorney must be provided for that person. If you complete your applications and reports within your company, please indicate the contact person responsible for each activity.

Section 3 — Type of Activity

For each activity you plan to conduct in Missouri, place a check mark in the appropriate box and provide the requested information.

Section 4 — Product Types

For each type of motor fuel you plan to handle, place a check mark in the appropriate box. If a product is not listed, check the box marked "other" and list the name of the product(s).

Section 5 — Type of Ownership

Place a check mark in the box that describes the ownership structure of your business and provide the required information.

Section 6 — Ownership Information

Provide the requested information for the owners, partners, members or officers of the business.

Section 7 — Provide the requested information **only if you purchased an existing business**.

Section 8 — Previous Motor Fuel Experience

Provide the requested information for any owner, officer, or employee who presently or previously, owned, operated or managed another motor fuel company.

Section 9 — Fuel Suppliers/Customers

Complete this section as follows:

Suppliers — List from whom you receive fuel, phone number, Federal I.D. Number, License Number, product type, Terminal Number where product is received, how received. (*Example: ABC Refinery, 555-555-5555, 44-4444444, S0000, gas, T-43-MO-3700, Pipeline*)

Distributors — List the suppliers from whom you purchase fuel, telephone number, Federal ID number, License Number, Product Type, Terminal number where product is, how received.
(*Example: ABC Oil Co, 555-555-5555, 44-4444444, S0000, diesel, T-43-MO-3700, Truck*)

Transporters — List the companies for whom you haul fuel, telephone number, Federal ID Number, License Number, product type, terminal number where product is received, transport method. (*Example: ABC Oil Co, 555-555-5555, 44-4444444, D0000, gas, T-43-MO-3700, Truck*)

Terminal Operators — List the companies that are position holders in your terminal, telephone number, Federal ID Number, License Number, product type, terminal number where product is received, how product is received. (Example: ABC Oil Co, 555-555-5555, 44-4444444, S0000, gas, 43-MO-3700, Pipeline/Barge)

Section 10 — Common Carrier Information

Provide the requested information for the companies that you hire to transport your fuel.

Section 11 — Conveyance Method

If you are a transporter, supplier or distributor transporting your own fuel or hauling for hire, check the appropriate box for transport method. If you are using your own transport trucks, please provide the requested information. **If you have a tank wagon operation and wish to obtain tank wagon permits for your vehicles, please provide the requested information and place a check mark in the "Tank Wagon" column. (Obtaining tank wagon permits allows you to import fuel that the Missouri fuel tax and fees have not been precollected on, without calling for an import verification number and without having to pay the fuel taxes and fees within three (3) days.)**

Section 12 — Terminal Information

Suppliers — Provide the requested information for Missouri terminals in which you are a position holder and any out-of-state terminal in which you are a position holder and will collect the Missouri tax on all removals destined to Missouri.

Permissive Suppliers — Provide the requested information for any out-of-state terminal in which you are a position holder and agree to precollect the Missouri tax on all removals destined for Missouri.

Terminal Operators — Provide the requested information for the Missouri terminal you operate.

Section 13 — Notice of Election

Indicate if you are a position holder/supplier in an out-of-state terminal and agree to collect Missouri taxes and fees on all removals destined for Missouri without regard to the license status of the person acquiring the motor fuel. If you make this election, you must collect Missouri taxes and fees on **all removals** destined for Missouri from **all terminals** in which you are a position holder.

Section 14 — Missouri Storage Tank Information

Please furnish the requested information for all storage tanks you have in Missouri. It is not necessary to list individual tanks. Show the total storage capacity for each product type for each location.

Section 15 — Bond Information

Provide the estimated number of gallons you will handle for each activity and product type as listed.

Place a check mark in the box for each activity type you are applying for and the type of bond you are submitting. Bond Amount is based on 3 times the monthly liability based on the number of all gallons handled.

All persons applying for more than one activity type must submit a separate bond for each activity. The only exception is for suppliers and permissive suppliers. Only suppliers and permissive supplier may provide "proof of financial responsibility" in lieu of filing a bond.

Transporters may meet the initial bonding requirement by posting a \$1,500 bond. The director may request an increase up to the maximum amount.

Distributors that were licensed prior to January 1, 1999, and were not required to provide a bond under the previous law and distributors, licensed after January 1, 1999, who have 3 consecutive years of satisfactory tax compliance, may elect to participate in the pool bond. Pool bond is calculated and paid on gallons handled, including gallons purchased for export from Missouri.

Section 16 — Signature

Provide the requested information. The person signing the application must be listed in Section 6 or there must be a power of attorney attached for the person signing. In addition the person whose signature appears in this section is attesting that "Eligible Purchaser Status" was requested in Section 3.